In the Matter of the Petition

of

HERMAN AND MOLLIE STACKMAN

AFFIDAVIT OF MAILING

State of New York County of Albany

as follows:

Herman and Mollie Stackman 21 Canterbury Road Great Neck, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

Sworn to before me this

12th day of November , 1976.

Carmin Mottalese

In the Matter of the Petition

of

HERMAN AND MOLLIE STACKMAN

AFFIDAVIT OF MAILING

State of New York County of Albany

Carmen Mottolese , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 12th day of November , 1976, she served the within Notice of Default by (certified) mail upon David W.

Bernstein (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

David W. Bernstein 10 East 40th Street New York, New York 10016

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

12th day of November , 1976.

ant mack

Carmen Mottolese

TA-3 (2/76)

STATE TAX COMMISSION

STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS

November 12, 1976

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-3850

Herman & Mollie Stackman 21 Canterbury Road Great Neck, New York

Dear Mr. & Mrs. Stackman:

Please take notice of the DEFAULT of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to 690 of the Tax Law, any Section(X) proceeding in court to review an adverse decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

Frank J. Puccia

Supervisor of Small

Claims Hearings

Petitioner's Representative: cc:

Taxing Bureau's Representative:

Enc.

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

HERMAN AND MOLLIE STACKMAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income

Taxes under Article (s) 22 of the Tax Law for the Year (s) 1970

Petitioner(s) Herman and Mollie Stackman, 21 Canterbury Road, Great

Neck, New York filed a petition for redetermination of deficiency

or for refund of Personal Income taxes under Article(9) 22

of the Tax Law for the year (s) 1970

. File No. (\$) 0-69029536

A small claims hearing on the petition was scheduled before Joseph Milack Small Claims Hearing Officer , at the offices of the State

Tax Commission, Two World Trade Center, 65th Floor, Room 6531, New York City on Thursday, Sept. 16, 1976 at 2:45 P.M. . Notice of said small claims hearing was given to petitioner(s) and petitioner(s) representative, David W.

Bernstein . Petitioner(s) or petitioner(s) representative did not appear at the scheduled hearing . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Herman and Mollie Stackman

DATED: Albany, New York November 12, 1976

be and the same is hereby denied.

PECTDENT

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER